amendment. Moreover, a number of other issues would require to be settled in consultation with the States, before any effective move can be made towards an integrated GST with single rate regime. Thus, there is no prospect of implementation of a single rate GST regime in the immediate future.

Assessment of performance of State revenues

2180. SHRI R.P GOENKA: Will the Minister of FINANCE be pleased to state:

(a) whether any fresh evaluation has been made to assess the performance of State revenues during the first six months of the recently implemented State VAT regime;

(b) if so, the details thereof;

(c) whether it is a fact that some of the States have still not joined the VAT regime; and

(d) if so, the details thereof and efforts being made to persuade the remaining States also to join the VAT system so that the unscrupulous elements do not exploit the difference in tax regime between States?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM): (a) and (b) During first six months of implementation of State VAT regime, the tax revenues of the VAT implementing States having shown an overall increase of around 14.3% as compared to the corresponding period of last year, which is higher than the compound annual growth rate of tax revenues of these States for the last 5-year period. This is based on the provisional figures of tax revenues made available by the States.

(c) and (d) 9 States/Union Territories are yet to implement VAT. These are Uttar Pradesh, Tamilnadu, Rajasthan, Gujarat, Madhya Pradesh, Chhattisgarh, Jharkhand, Pondicherry and Chandigarh. Since State Sales TaxA/AT is a State subject under Entry 54 of the State List of the Constitution of India, it is for the States to take a decision in this regard. The Empowered Committee of State Finance Ministers (EC) is also seized of the matter. The Central Government is playing the role of facilitator in this important tax reform process.